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The ten reconstructing states are prohibited from narrowing the electorate on any ground. Mississippi and South Carolina have openly defied the acts of Congress. Mississippi claimed equality with the other states. South Carolina seems to have ignored the restoring act looking simply to the fifteenth amendment. "Practically this distinction has disappeared." Will Congress save its right by repealing the distinction on the ground that it is inexpedient to enforce it? or will it continue in abeyance until the Court has occasion to remove it on the broad ground that unequal conditions are unconstitutional? Here is a question from the reconstruction period that is alive and unsettled.

FREDERICK W. MOORE.

*The Finances of New York City.* By EDWARD DANA DURAND.  
(New York : The Macmillan Company. 1898. Pp. vii, 397.)

To an ancient Hindoo maxim, "Without treasure there is no reigning," Burke gave a modern form and smack in the oft-quoted epigram, "The revenue of the state is the state." The principle was, of course, good for the ancient city, which was itself the state, and may apply with but slight qualifications to the modern city, which is but part of the state.

The story of a city may be written in that of its fisc. The interest of such a work as that before us is, therefore, not confined to those who concern themselves about the mere financing of a single city or of many. It has lessons for all who desire the betterment of urban life generally. Whether for the limited or the general purpose, no better subject could be taken in hand than the finances of our metropolitan city, already aspiring to the leadership of the world.

Selecting as his main purpose the exhibition of the finances of New York, as they are and are to be, the author sketches but briefly their past history in order to discover there the germs of present and future development. In a single short chapter he compresses a period reaching from the middle of the seventeenth century to the notable epoch of 1830. It is true that the events of this period are of antiquarian interest only, but in it are found the beginnings of such institutions and phenomena as the general property tax, special assessments, legislative meddling, city debt, and a sinking fund. Throughout this period of nearly two hundred years the city was governed and administered by its Council, very much as the English cities now are.

The Charter of 1830 was framed upon the so-called federal plan, but the Council continued to keep a large part of administrative duties in the hands of its committees. A leading feature of the charter was the provision for a budget drawn up by the controller, approved by the Council, and submitted to the state legislature for its final action. In this second period, closing with 1849, the Croton water-works were constructed, which together with a few other and minor projects brought the city debt up to nearly fourteen millions.

In the third period, 1850 to 1869, during which the city was under the rule of the state legislature through "commissions," we find the debt increased to nearly forty-five millions, with an eight-fold increment of annual expenditure. A brief account of the Tweed Ring and of the political events culminating in the charter of Greater New York completes the historical part of the book and opens the way to the main subject. The author ventures the opinion that the combination of governing principles in the new charter will prove unworkable. He evidently favors "genuine council government."

After some show of a theoretical scheme the author proceeds in a practical way to treat, first, of the revenue; next, of expenditure; then, of the city debt. A final chapter on accounts and auditing will be of value to officials and experts.

The three revenue chapters, on taxation, special assessments, and returns from city property and franchises offer nothing novel and little that is instructive or encouraging. There is the same old story of the evasion of the personal property tax, of the vacation and non-collection of assessments, and the virtual exemption of franchises capitalized for untold millions, from taxation.

The two chapters on the city expenditure and the city debt are perhaps better worked out than any of the others. It is a curious historical outcome that the preparation of the budget is still entrusted to a "board of estimate" first organized by Tweed and perpetuated since with but slight changes in personnel and powers. The common council of Greater New York have virtually no voice in determining the destination of the eighty millions of revenue to be annually demanded. That the vast debt of the city (nearly \$200,000,000) which includes a large part of the Tweed legacy, imposes a *per capita* charge of only \$60 is a matter for congratulation. The history of the sinking fund of New York would be an excellent subject for a separate monograph.

The author of this book has fulfilled his modest task with credit. That he made diligent studies on the ground and in the local records, there is plenty of evidence. The book is well made, the plan is good, there is a bibliography, some useful tables, several ingenious illustrations, diagrams and an excellent index. There is no pretence of fine writing, in itself a great merit. The adjective "considerable" is somewhat overworked. No author could expect a work of this kind to be "a possession forever."

Recurring to the idea suggested at the opening of this notice, it may finally be said that Mr. Durand may have rendered a greater service than he proposed to himself.

WILLIAM W. FOLWELL.

Part XVI. of Dr. Reginald Lane Poole's *Historical Atlas of Modern Europe* (Clarendon Press) contains, first, a map of Europe in 1740, based on the Spruner-Menke map (but on which we note *Ryswick* and *Millhausen*). Next follows an interesting map of England and Wales before